LEMOORE
CALIFORNIA

# City-Wide Cost Allocation Plan

*Based on 2007-2008 Actual Expenses and 2009/2010 Salary Forecast*

# SUMMARY OF ALLOCATIONS

This table quantifies the amount of indirect cost (overhead) that is required to support each operating department beginning fiscal year 2008/09. Each column represents a 'support service' department - a department whose primary duty is to provide services to other City departments. For each support service department, the amount of indirect cost distributed to each department is identified. The first column, titled 'Total Allocation', reflects the total amount of indirect cost required to support each particular operating department.

Total Allocation column

The first column of the Summary of Allocations table reflects the total amount of indirect cost required to support a particular operating department. Support service departments have a zero in this column because indirect costs they received are re-distributed to operating departments in the Second Step of allocations (see description below).

Second Step columns

The last two columns of the Summary of Allocations table: 1) accumulates indirect costs provided by one support service department to another, 2) credits each support service department for indirect costs received, and 3) prorates these costs among the City's operating departments.

## Summary of Allocations

| User Department | TOTAL ALLOCATION | City Council | City Manager | Finance Department | Redevelopment | Space Costs | Planning Admin | PW Admin | Street Degradation | Second Step[1] Re-distribution to Operating Departments | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| City Council | 0 | 2,288 | 4,424 | 37,442 | - | 17,683 | - | - | - | (61,837) | 0 |
| City Manager | 0 | 3,964 | 8,192 | 15,226 | - | 12,969 | - | - | - | (40,352) | 0 |
| Finance Department | 0 | 2,541 | 6,734 | 11,682 | - | 12,600 | - | - | - | (33,557) | 0 |
| Planning | 76,866 | 6,865 | 13,965 | 27,206 | - | 24,782 | - | - | - | | 4,048 |
| Redevelopment | 63,719 | 13,477 | 24,145 | 13,170 | - | 8,646 | - | - | - | | 4,280 |
| Community Participation | 451 | - | 97 | 319 | - | - | - | - | - | | 35 |
| Public Buildings | 37,279 | 2,542 | 8,336 | 23,504 | - | - | - | - | - | | 2,897 |
| Police | 249,949 | 28,149 | 61,304 | 81,354 | - | 64,750 | - | - | - | | 14,394 |
| Fire | 108,771 | 3,153 | 6,658 | 10,921 | - | 86,292 | - | - | - | | 1,747 |
| Building Inspection | 18,734 | 2,709 | 5,535 | 9,035 | - | - | - | - | - | | 1,456 |
| Public Works | 29,287 | 2,373 | 5,091 | 16,608 | - | 3,187 | - | - | - | | 2,029 |
| Streets | 61,088 | 5,973 | 11,738 | 13,821 | - | 18,691 | - | 8,207 | - | | 2,657 |
| Parks | 32,553 | 2,542 | 6,006 | 16,881 | - | 4,982 | - | - | - | | 2,143 |
| Recreation | 93,312 | 5,359 | 10,459 | 17,292 | - | 57,413 | - | - | - | | 2,790 |
| 020 Traffic Safety | 398 | - | - | 367 | - | - | - | - | - | | 31 |
| 027 TE/STP(RTPA) Exchange | 6,296 | 865 | 1,487 | 3,455 | - | - | - | - | - | | 489 |
| 029 St. Capital Gas Tax 2105 | 1,570 | - | 350 | 1,097 | - | - | - | - | - | | 122 |
| 030 St. Capital Gas Tax 2106 | 419 | - | - | 386 | - | - | - | - | - | | 33 |
| 031 St. Capital Gas Tax 2107 | 7,780 | - | 2,025 | 5,151 | - | - | - | - | - | | 605 |
| 032 St. Capital Gas Tax 2107.5 | 19 | - | - | 17 | - | - | - | - | - | | 1 |
| 033 Local Transportation Fund | 6,301 | 865 | 1,487 | 3,460 | - | - | - | - | - | | 490 |
| 034 Surface Transportation | 0 | - | - | - | - | - | - | - | - | | 0 |
| 035 City Grants | 937 | - | 98 | 766 | - | - | - | - | - | | 73 |
| 040 Fleet Maintenance | 102,747 | 2,374 | 7,413 | 41,418 | - | 28,598 | - | 18,627 | - | | 4,315 |
| 042 Insurance Fund | 0 | - | - | - | - | - | - | - | - | | 0 |
| 045 Golf Course - City | 7,860 | 1,730 | 3,496 | 2,023 | - | - | - | - | - | | 611 |
| 046 Golf Course - Sierra Mgmt | 21,188 | 1,730 | 7,947 | 9,865 | - | - | - | - | - | | 1,647 |
| 050 Water | 386,438 | 8,629 | 25,521 | 53,119 | - | 40,268 | - | 59,744 | 191,803 | | 7,354 |
| 056 Refuse | 623,676 | 6,061 | 20,884 | 33,153 | - | 20,488 | - | 58,517 | 479,508 | | 5,064 |
| 060 Sewer | 311,603 | 6,228 | 17,555 | 36,220 | - | 16,453 | - | 38,287 | 191,803 | | 5,056 |
| 065 Streets/Thoroughfare CAP | 7,937 | - | 354 | 6,967 | - | - | - | - | - | | 617 |
| 066 Law Enforcement CAP | 1,613 | - | 83 | 1,405 | - | - | - | - | - | | 125 |
| 067 Fire Facilities CAP | 937 | - | 59 | 805 | - | - | - | - | - | | 73 |
| 068 General Facilities CAP | 2,663 | - | 144 | 2,312 | - | - | - | - | - | | 207 |
| 069 Storm Drain CAP | 5,567 | - | 415 | 4,720 | - | - | - | - | - | | 433 |
| 070 Water CAP | 19,830 | - | 3,360 | 14,929 | - | - | - | - | - | | 1,541 |
| 071 Sewer CAP | 971 | - | 208 | 687 | - | - | - | - | - | | 75 |
| 072 Streets CAP | 407 | - | 1 | 374 | - | - | - | - | - | | 32 |
| 073 Golf Course CAP | 99 | - | 14 | 77 | - | - | - | - | - | | 8 |
| 074 Parks & Recreation CAP | 9,568 | - | 541 | 8,284 | - | - | - | - | - | | 744 |
| 075 Facility/Infrastructure | 7,887 | - | 1,547 | 5,727 | - | - | - | - | - | | 613 |
| 076 Refuse Capital | 1,104 | - | 50 | 968 | - | - | - | - | - | | 86 |
| 078 LLMD | 27,000 | 2,874 | 5,849 | 9,731 | - | 6,991 | - | - | - | | 1,555 |
| 082 Payroll Registers | 0 | - | - | - | - | - | - | - | - | | 0 |
| 085 PBIA | 762 | - | 37 | 665 | - | - | - | - | - | | 59 |
| 090 Trust & Agency | 4,916 | - | 1,468 | 3,066 | - | - | - | - | - | | 382 |
| 093 Water Bond CAP | 1,297 | - | 412 | 784 | - | - | - | - | - | | 101 |
| 094 Sewer Bond CAP | 864 | - | 275 | 523 | - | - | - | - | - | | 67 |
| 100 RDA - Admin | 530,719 | 12,972 | 180,665 | 89,945 | 188,497 | - | 18,858 | - | - | | 39,782 |
| 101 RDA - Debt Service | 42,861 | - | 6,809 | 32,721 | - | - | - | - | - | | 3,331 |
| 102 RDA - Low/Moderate Income | 175,352 | - | 3,508 | 28,809 | 120,711 | - | 9,429 | - | - | | 12,895 |
| 108 RDA - Interest Reserve | 6,557 | - | 1,081 | 4,967 | - | - | - | - | - | | 510 |
| 109 RDA - Interest | 18,463 | - | 3,043 | 13,986 | - | - | - | - | - | | 1,435 |
| 112 RDA - Capital Fund | 85,322 | - | 1,043 | 23,274 | 54,374 | - | - | - | - | | 6,631 |
| 114 RDA - LUESD Pass Thru | 902 | - | - | 832 | - | - | - | - | - | | 70 |
| 200 Cross Valley Rail Project | 104 | - | 33 | 63 | - | - | - | - | - | | 8 |
| Not Identified | 1,600,901 | - | - | - | - | 57,045 | 9,429 | - | 1,534,427 | | 0 |
| Total | | 126,264 | 471,944 | 741,577 | 363,582 | 481,837 | 37,715 | 183,383 | 2,397,542 | (135,746) | 135,746 |

*1) In the 'second step', or second round of allocations, indirect costs received by central service departments are credited, then re-distributed to operating departments.*

# ALLOCATION WORKPAPERS

The remaining sections of this plan document the indirect cost allocations for each support service department. The results of these calculations are posted forward to the Summary of Allocations table. These workpapers consist of three separate schedules for each support service department: 1) a narrative description, 2) identification of costs to be allocated, and 3) detailed allocations worksheets.

## Narrative Description

A brief description of the support service department's operations is provided, including a list of the department's administrative functions. The allocation methodology for each administrative function is provided. Any special treatment of a particular line item is discussed.

## Costs to be Allocated

This schedule lists the fiscal year 2007/08 budgeted operating appropriations and the 2009/10 salary forecast for each support service departments. Subsequently breaks them down amongst the department's various administrative functions. Next, if applicable, any non-budgeted costs are added. Finally, offsetting revenues, such as direct charges or other necessary credits are deducted. Through this process the total cost of each administrative function is derived, to be distributed in the next schedule.

## Detail Allocations

The total cost of each administrative function is distributed to the City's various departments proportionately based on a set of statistics. The statistic selected for use must bear a reasonable relationship between the costs being distributed and the benefits received by the various City departments. Whenever possible, an imperical set of statistics is selected (rather than estimated percent of effort) to ensure impartiality and equitability.

# SUMMARY OF ALLOCATION STATISTICS

| Support Service | Allocation Statistic |
|---|---|
| City Council | |
| Agenda | Number of Agenda Items, eight session sample |
| FTE | Number of Full Time Employee equivalents per program |
| Non Allocable | Not Allocated |
| City Manager | |
| Agenda | Number of Agenda Items, eight session sample |
| FTE | Number of Full Time Employee equivalents per program |
| Budget | Actual Expenditures |
| Personnel | Number of Full Time Employee equivalents |
| Executive Director of RDA | Direct Allocation to the Redevelopment Agency |
| Finance Department | |
| AP/ Purchasing | Number of paid invoices |
| Payroll | Number of Full Time Employee equivalents |
| Data Processing | Number of Computers |
| Business Licenses | Actual Expenditures |
| RDA Activity | Direct Allocation to Redevelopment Agency |
| Financial Services - Budget | Actual Expenditures |
| Financial Services - Cash Bal. | Interest Income by Fund |
| Planning Department | |
| Assistant Planner | 5% allocation to RDA low and moderate income housing fund |
| Planning Director | 5% allocation to RDA low and moderate income housing fund |
| Redevelopment Division | |
| Housing Specalist | Direct Allocation to the Redevelopment Agency |
| Project Manager | Direct Allocation to the Redevelopment Agency |
| Code Enforcement | Direct Allocation to the Redevelopment Agency |
| Public Works Administration | |
| PW Admin | Actual Expenditures per department/fund supervised |
| Street Degradation | |
| Degradation | 20% Refuse, 8% Water and 8% Sewer |
| Building Depreciation | |
| Office | Square footage occupied |
| Warehouse | Square footage occupied |
| Yard | Square footage occupied |

# City of Lemoore
# City Council
## FY 2007-2008

***Description of Service:***

The City Council is responsible for approving all legislation and formulating City policies. The Council's objectives are broad and include translating public attitudes and service requirements into policies and programs, so that desired levels of service can be provided efficiently and economically. The Council keeps abreast of current State and Federal legislation.

The City Council conducts its meetings in public session on the first and third Tuesday of each month and at other times when special meetings are called.

***Allocation Method:***

40% of the City Council's budget is allocated based on an eight session sample of agenda items.

40% of the City Council's budget is allocated based on the number of FTE's per department/program.

20% of the City Council's budget is not allocated. This recognizes that a portion of City Council's time is spent on non-administrative type functions.

## Cost to Be Allocated, City Council

| | TOTAL | Agenda | FTE | NON ALLOCABLE |
|---|---|---|---|---|
| | | 40% | 40% | 20% |
| **Personnel Costs** | $ 28,259 | $ 11,304 | $ 11,304 | $ 5,652 |
| **Other Expenses and Costs** | | | | |
| Operating Supplies | 4,045 | 1,618 | 1,618 | $ 809 |
| Professional Contract Svcs | 116,754 | 46,702 | 46,702 | $ 23,351 |
| Meetings & Dues | 8,740 | 3,496 | 3,496 | $ 1,748 |
| Printing & Publications | 32 | 13 | 13 | $ 6 |
| Chamber of Commerce | | - | - | $ - |
| **DEPARTMENTAL EXPENDITURES** | $ 157,830 | $ 63,132 | $ 63,132 | $ 31,566 |
| **ADD:** | | | | |
| **Total Additions** | $ - | $ - | $ - | $ - |
| **LESS:** | | | | |
| Offsetting Revenue | | | | |
| Non allocable Expenses | | | | |
| **Total Deductions** | $ - | $ - | $ - | $ - |
| **Unallocated** | (31,566) | | | (31,566) |
| **TOTAL ALLOCATED** | **$ 126,264** | **$ 63,132** | **$ 63,132** | **$ -** |

Source: City of Lemoore Annual Budget, FY 2007-2008; MuniFinancial.

## Detail Allocations - City Council

| User Department | TOTAL ALLOCATION | Agenda Dist. Base | % | $63,132 Allocation | FTE Dist. Base | % | $63,132 Allocation |
|---|---|---|---|---|---|---|---|
| City Council | 2,288 | 2 | 2.74% | 1,730 | 1.0 | 0.88% | 559 |
| City Manager | 3,964 | 2 | 2.74% | 1,730 | 4.0 | 3.54% | 2,235 |
| Finance Department | 2,541 | 1 | 1.37% | 865 | 3.0 | 2.65% | 1,676 |
| Planning | 6,865 | 6 | 8.22% | 5,189 | 3.0 | 2.65% | 1,676 |
| Redevelopment | 13,477 | 13 | 17.81% | 11,243 | 4.0 | 3.54% | 2,235 |
| Community Participation | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| Public Buildings | 2,542 | - | 0.00% | 0 | 4.6 | 4.03% | 2,542 |
| Police | 28,149 | 8 | 10.96% | 6,919 | 38.0 | 33.63% | 21,230 |
| Fire | 3,153 | 3 | 4.11% | 2,594 | 1.0 | 0.88% | 559 |
| Building Inspection | 2,709 | 1 | 1.37% | 865 | 3.3 | 2.92% | 1,844 |
| Public Works | 2,373 | 1 | 1.37% | 865 | 2.7 | 2.39% | 1,508 |
| Streets | 5,973 | 4 | 5.48% | 3,459 | 4.5 | 3.98% | 2,514 |
| Parks | 2,542 | - | 0.00% | 0 | 4.6 | 4.03% | 2,542 |
| Recreation | 5,359 | 4 | 5.48% | 3,459 | 3.4 | 3.01% | 1,900 |
| 020 Traffic Safety | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 027 TE/STP(RTPA) Exchange | 865 | 1 | 1.37% | 865 | - | 0.00% | 0 |
| 029 St. Capital Gas Tax 2105 | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 030 St. Capital Gas Tax 2106 | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 031 St. Capital Gas Tax 2107 | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 032 St. Capital Gas Tax 2107.5 | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 033 Local Transportation Fund | 865 | 1 | 1.37% | 865 | - | 0.00% | 0 |
| 034 Surface Transportation | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 035 City Grants | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 040 Fleet Maintenance | 2,374 | - | 0.00% | 0 | 4.3 | 3.76% | 2,374 |
| 042 Insurance Fund | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 045 Golf Course - City | 1,730 | 2 | 2.74% | 1,730 | - | 0.00% | 0 |
| 046 Golf Course - Sierra Mgmt | 1,730 | 2 | 2.74% | 1,730 | - | 0.00% | 0 |
| 050 Water | 8,629 | 2 | 2.74% | 1,730 | 12.4 | 10.93% | 6,900 |
| 056 Refuse | 6,061 | 1 | 1.37% | 865 | 9.3 | 8.23% | 5,196 |
| 060 Sewer | 6,228 | 1 | 1.37% | 865 | 9.6 | 8.50% | 5,363 |
| 065 Streets/Thoroughfare CAP | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 066 Law Enforcement CAP | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 067 Fire Facilities CAP | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 068 General Facilities CAP | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 069 Storm Drain CAP | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 070 Water CAP | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 071 Sewer CAP | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 072 Streets CAP | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 073 Golf Course CAP | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 074 Parks & Recreation CAP | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 075 Facility/Infrastructure | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 076 Refuse Capital | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 078 LLMD | 2,874 | 3 | 4.11% | 2,594 | 0.5 | 0.44% | 279 |
| 082 Payroll Registers | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 085 PBIA | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 090 Trust & Agency | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 093 Water Bond CAP | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 094 Sewer Bond CAP | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 100 RDA - Admin | 12,972 | 15 | 20.55% | 12,972 | - | 0.00% | 0 |
| 101 RDA - Debt Service | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 102 RDA - Low/Moderate Income | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 108 RDA - Interest Reserve | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 109 RDA - Interest | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 112 RDA - Capital Fund | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 114 RDA - LUESD Pass Thru | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 200 Cross Valley Rail Project | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| Not Identified | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| **Total** | | 73 | | $ 63,132 | 113 | | $ 63,132 |

(1) Distribution Bases:

Agenda : Number of Agenda Items, eight session sample

FTE : Number of Full Time Employee equivalents per program

# City of Lemoore
# City Manager
## FY 2007-2008

***Description of Service:***

The City Manager is charged with coordinating and directing the administration of the City within the framework of policy established by the City Council.
The City Manager is responsible for directing the administration of departments and divisions, preparing and submitting the annual Budget, maintaining communications and good relations with the general public, advising the Council of the City's financial condition, and recommending to the Council measures or actions considered necessary for the welfare of the City and efficient operation of government.

The City Manager is also the Executive Director of the Lemoore Redevelopment Agency, directs development and implementation of City General and utility plans, annexations, strategic financial planning, personnel administration, coordination of Enterprise Zone activities, and intergovernmental coordination and liaison activities. Last but by no means least, the City Manager's office provides clerical and staff assistance to the Mayor and City Council. In addition, the Department is charged with all Personnel functions, including recruitment, selection, benefits, administration and safety programs

***Allocation Method:***

23% of the City Manager's budget is allocated based on an eight session sample of agenda items.

23% of the City Manager's budget is allocated based total budget per program.

24% of the City Manager's budget is allocated based on the number of FTE's per department/program.

30% of the City Manager's budget is allocated directly to the Redevelopment Agency to reflect the City Manager's role of Executive Director of the Redevelopment Agency.

## Cost to Be Allocated, City Manager

| | TOTAL | Agenda | FTE | Budget | RDA |
|---|---|---|---|---|---|
| | | 23% | 23% | 24% | 30% |
| **Personnel Costs** | $ 400,498 | $ 92,115 | $ 92,115 | $ 96,120 | $ 120,149 |
| **Other Expenses and Costs** | | | | | |
| Operating Supplies | 8,612 | 1,981 | 1,981 | 2,067 | 2,584 |
| Professional Contract Services | 22,043 | 5,070 | 5,070 | 5,290 | 6,613 |
| Meetings & Dues | 11,020 | 2,535 | 2,535 | 2,645 | 3,306 |
| Printing & Publications | 3,199 | 736 | 736 | 768 | 960 |
| Utilities | 4,171 | 959 | 959 | 1,001 | 1,251 |
| Rentals & Leases | 6,840 | 1,573 | 1,573 | 1,642 | 2,052 |
| Depreciation Expenses | | - | - | - | - |
| Asset Replacement | 15,561 | 3,579 | 3,579 | 3,735 | 4,668 |
| **DEPARTMENTAL EXPENDITURES** | $ 471,944 | $ 108,547 | $ 108,547 | $ 113,267 | $ 141,583 |
| **ADD:** | | | | | |
| **Total Additions** | $ - | $ - | $ - | $ - | $ - |
| **LESS:** | | | | | |
| Offsetting Revenue | | | | | |
| Non allocable Expenses | | | | | |
| **Total Deductions** | $ - | $ - | $ - | $ - | $ - |
| **Unallocated** | - | | | | |
| **TOTAL ALLOCATED** | **$ 471,944** | **$ 108,547** | **$ 108,547** | **$ 113,267** | **$ 141,583** |

Source: City of Lemoore Annual Budget, FY 2007-2008

## Detail Allocations - City Manager

| User Department | TOTAL ALLOCATION | Agenda Dist. Base | % | $108,547 Allocation | FTE Dist. Base | % | $108,547 Allocation | Budget Dist. Base | % | $113,267 Allocation | RDA Dist. Base | % | $141,583 Allocation |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| City Council | 4,424 | 2 | 2.74% | 2,974 | 1 | 0.88% | 961 | 151,892 | 0.43% | 489 | - | 0.00% | 0 |
| City Manager | 8,192 | 2 | 2.74% | 2,974 | 4 | 3.54% | 3,842 | 427,202 | 1.21% | 1,376 | - | 0.00% | 0 |
| Finance Department | 6,734 | 1 | 1.37% | 1,487 | 3 | 2.65% | 2,882 | 734,376 | 2.09% | 2,366 | - | 0.00% | 0 |
| Planning | 13,965 | 6 | 8.22% | 8,922 | 3 | 2.65% | 2,882 | 670,872 | 1.91% | 2,161 | - | 0.00% | 0 |
| Redevelopment | 24,145 | 13 | 17.81% | 19,330 | 4 | 3.54% | 3,842 | 301,910 | 0.86% | 973 | - | 0.00% | 0 |
| Community Participation | 97 | - | 0.00% | 0 | - | 0.00% | 0 | 30,000 | 0.09% | 97 | - | 0.00% | 0 |
| Public Buildings | 8,336 | - | 0.00% | 0 | 5 | 4.03% | 4,371 | 1,230,888 | 3.50% | 3,965 | - | 0.00% | 0 |
| Police | 61,304 | 8 | 10.96% | 11,896 | 38 | 33.63% | 36,503 | 4,006,299 | 11.39% | 12,905 | - | 0.00% | 0 |
| Fire | 6,658 | 3 | 4.11% | 4,461 | 1 | 0.88% | 961 | 383,803 | 1.09% | 1,236 | - | 0.00% | 0 |
| Building Inspection | 5,535 | 1 | 1.37% | 1,487 | 3 | 2.92% | 3,170 | 272,558 | 0.78% | 878 | - | 0.00% | 0 |
| Public Works | 5,091 | 1 | 1.37% | 1,487 | 3 | 2.39% | 2,594 | 313,697 | 0.89% | 1,011 | - | 0.00% | 0 |
| Streets | 11,738 | 4 | 5.48% | 5,948 | 5 | 3.98% | 4,323 | 455,599 | 1.30% | 1,468 | - | 0.00% | 0 |
| Parks | 6,006 | - | 0.00% | 0 | 5 | 4.03% | 4,371 | 507,544 | 1.44% | 1,635 | - | 0.00% | 0 |
| Recreation | 10,459 | 4 | 5.48% | 5,948 | 3 | 3.01% | 3,266 | 386,402 | 1.10% | 1,245 | - | 0.00% | 0 |
| 020 Traffic Safety | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 027 TE/STP(RTPA) Exchange | 1,487 | 1 | 1.37% | 1,487 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 029 St. Capital Gas Tax 2105 | 350 | - | 0.00% | 0 | - | 0.00% | 0 | 108,793 | 0.31% | 350 | - | 0.00% | 0 |
| 030 St. Capital Gas Tax 2106 | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 031 St. Capital Gas Tax 2107 | 2,025 | - | 0.00% | 0 | - | 0.00% | 0 | 628,552 | 1.79% | 2,025 | - | 0.00% | 0 |
| 032 St. Capital Gas Tax 2107.5 | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 033 Local Transportation Fund | 1,487 | 1 | 1.37% | 1,487 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 034 Surface Transportation | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 035 City Grants | 98 | - | 0.00% | 0 | - | 0.00% | 0 | 30,398 | 0.09% | 98 | - | 0.00% | 0 |
| 040 Fleet Maintenance | 7,413 | - | 0.00% | 0 | 4 | 3.76% | 4,083 | 1,034,036 | 2.94% | 3,331 | - | 0.00% | 0 |
| 042 Insurance Fund | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 045 Golf Course - City | 3,496 | 2 | 2.74% | 2,974 | - | 0.00% | 0 | 161,987 | 0.46% | 522 | - | 0.00% | 0 |
| 046 Golf Course - Sierra Mgmt | 7,947 | 2 | 2.74% | 2,974 | - | 0.00% | 0 | 1,543,831 | 4.39% | 4,973 | - | 0.00% | 0 |
| 050 Water | 25,521 | 2 | 2.74% | 2,974 | 12 | 10.93% | 11,863 | 3,316,509 | 9.43% | 10,683 | - | 0.00% | 0 |
| 056 Refuse | 20,884 | 1 | 1.37% | 1,487 | 9 | 8.23% | 8,934 | 3,248,388 | 9.24% | 10,464 | - | 0.00% | 0 |
| 060 Sewer | 17,555 | 1 | 1.37% | 1,487 | 10 | 8.50% | 9,222 | 2,125,383 | 6.04% | 6,846 | - | 0.00% | 0 |
| 065 Streets/Thoroughfare CAP | 354 | - | 0.00% | 0 | - | 0.00% | 0 | 109,776 | 0.31% | 354 | - | 0.00% | 0 |
| 066 Law Enforcement CAP | 83 | - | 0.00% | 0 | - | 0.00% | 0 | 25,828 | 0.07% | 83 | - | 0.00% | 0 |
| 067 Fire Facilities CAP | 59 | - | 0.00% | 0 | - | 0.00% | 0 | 18,311 | 0.05% | 59 | - | 0.00% | 0 |
| 068 General Facilities CAP | 144 | - | 0.00% | 0 | - | 0.00% | 0 | 44,629 | 0.13% | 144 | - | 0.00% | 0 |
| 069 Storm Drain CAP | 415 | - | 0.00% | 0 | - | 0.00% | 0 | 128,696 | 0.37% | 415 | - | 0.00% | 0 |
| 070 Water CAP | 3,360 | - | 0.00% | 0 | - | 0.00% | 0 | 1,043,139 | 2.97% | 3,360 | - | 0.00% | 0 |
| 071 Sewer CAP | 208 | - | 0.00% | 0 | - | 0.00% | 0 | 64,570 | 0.18% | 208 | - | 0.00% | 0 |
| 072 Streets CAP | 1 | - | 0.00% | 0 | - | 0.00% | 0 | 453 | 0.00% | 1 | - | 0.00% | 0 |
| 073 Golf Course CAP | 14 | - | 0.00% | 0 | - | 0.00% | 0 | 4,494 | 0.01% | 14 | - | 0.00% | 0 |
| 074 Parks & Recreation CAP | 541 | - | 0.00% | 0 | - | 0.00% | 0 | 167,847 | 0.48% | 541 | - | 0.00% | 0 |
| 075 Facility/Infrastructure | 1,547 | - | 0.00% | 0 | - | 0.00% | 0 | 480,312 | 1.37% | 1,547 | - | 0.00% | 0 |
| 076 Refuse Capital | 50 | - | 0.00% | 0 | - | 0.00% | 0 | 15,513 | 0.04% | 50 | - | 0.00% | 0 |
| 078 LLMD | 5,849 | 3 | 4.11% | 4,461 | 1 | 0.44% | 480 | 281,961 | 0.80% | 908 | - | 0.00% | 0 |
| 082 Payroll Registers | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 085 PBIA | 37 | - | 0.00% | 0 | - | 0.00% | 0 | 11,632 | 0.03% | 37 | - | 0.00% | 0 |
| 090 Trust & Agency | 1,468 | - | 0.00% | 0 | - | 0.00% | 0 | 455,663 | 1.30% | 1,468 | - | 0.00% | 0 |
| 093 Water Bond CAP | 412 | - | 0.00% | 0 | - | 0.00% | 0 | 127,828 | 0.36% | 412 | - | 0.00% | 0 |
| 094 Sewer Bond CAP | 275 | - | 0.00% | 0 | - | 0.00% | 0 | 85,218 | 0.24% | 275 | - | 0.00% | 0 |
| 100 RDA - Admin | 180,665 | 15 | 20.55% | 22,304 | - | 0.00% | 0 | 5,208,367 | 14.81% | 16,778 | 1 | 100.00% | 141,583 |
| 101 RDA - Debt Service | 6,809 | - | 0.00% | 0 | - | 0.00% | 0 | 2,113,821 | 6.01% | 6,809 | - | 0.00% | 0 |
| 102 RDA - Low/Moderate Income | 3,508 | - | 0.00% | 0 | - | 0.00% | 0 | 1,089,089 | 3.10% | 3,508 | - | 0.00% | 0 |
| 108 RDA - Interest Reserve | 1,081 | - | 0.00% | 0 | - | 0.00% | 0 | 335,460 | 0.95% | 1,081 | - | 0.00% | 0 |
| 109 RDA - Interest | 3,043 | - | 0.00% | 0 | - | 0.00% | 0 | 944,584 | 2.69% | 3,043 | - | 0.00% | 0 |
| 112 RDA - Capital Fund | 1,043 | - | 0.00% | 0 | - | 0.00% | 0 | 323,781 | 0.92% | 1,043 | - | 0.00% | 0 |
| 114 RDA - LUESD Pass Thru | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 200 Cross Valley Rail Project | 33 | - | 0.00% | 0 | - | 0.00% | 0 | 10,250 | 0.03% | 33 | - | 0.00% | 0 |
| Not Identified | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| Total | | 73 | | $ 108,547 | 113 | | $ 108,547 | 35162118.23 | | $ 113,267 | 1 | | $ 141,583 |

(1) Distribution Bases:

Agenda : Number of Agenda Items, eight session sample
FTE : Number of Full Time Employee equivalents per program
Budget : Actual Expenditures

Source: City of Lemoore

# City of Lemoore
# Finance Department
## FY 2007-2008

***Description of Service:***

Under the direction of the Finance Director, this Department is charged with the overall financial and accounting records of the City, processing accounts payable and receivables, utility billing, fixed assets, bank reconciliations, purchasing, data processing, budget control, payroll, and business license.

***Allocation Method:***

23% of the Finance Department budget represents Accounts Payable and Purchasing functions which are allocated based on paid invoices per program.

12% of the Finance Department budget represents Payroll functions and is allocated based on FTE equivalents per program.

8% of the Finance Department budget represents Data Processing and is allocated based on the number of computers per program.

13% of the Finance Department budget represents costs associated with Business Licenses and is allocated based on actual expenditure.

12% of the Finance Department budget represents RDA Activity and is allocated directly to RDA funds based on program budgets.

16% of theFinance Department budget represents financial services pertaining to the budget and is allocated based on actual expenditures.

16% of the Finance Department budget represents financial services pertaining to cash balances and is allocated based on interest income by fund.

## Cost to Be Allocated, Finance Department

| | TOTAL | AP/ Purchasing | Payroll | Data Processing | Business Licenses | RDA Activity | Financial Services - Budget | Financial Services - Cash Bal. |
|---|---|---|---|---|---|---|---|---|
| | 100% | 23% | 12% | 8% | 13% | 12% | 16% | 16% |
| **Personnel Costs** | $ 238,862 | $ 54,938 | $ 29,062 | $ 18,313 | $ 30,654 | $ 27,867 | $ 38,559 | $ 38,559 |
| **Other Expenses and Costs** | | | | | | | | |
| Operating Supplies | 49,575 | 11,402 | 6,032 | 3,801 | 6,362 | 5,784 | 8,003 | 8,003 |
| Professional Contract Services | 55,843 | 12,844 | 6,794 | 4,281 | 7,167 | 6,515 | 9,015 | 9,015 |
| Maintenance Contract Services | | - | - | - | - | - | - | - |
| Insurance/Bond | 366,680 | 84,336 | 44,613 | 28,112 | 47,057 | 42,779 | 59,193 | 59,193 |
| Meetings, Dues & Training | 4,203 | 967 | 511 | 322 | 539 | 490 | 678 | 678 |
| Printing & Publications | 2,189 | 503 | 266 | 168 | 281 | 255 | 353 | 353 |
| Utilities | 2,771 | 637 | 337 | 212 | 356 | 323 | 447 | 447 |
| Rentals & Leases | 1,825 | 420 | 222 | 140 | 234 | 213 | 295 | 295 |
| Depreciation Expenses | | - | - | - | - | - | - | - |
| Bank Fees | 22,464 | 5,167 | 2,733 | 1,722 | 2,883 | 2,621 | 3,626 | 3,626 |
| **DEPARTMENTAL EXPENDITURES** | $ 744,413 | $ 171,215 | $ 90,570 | $ 57,072 | $ 95,533 | $ 86,848 | $ 120,170 | $ 120,170 |
| **ADD:** | | | | | | | | |
| **Total Additions** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **LESS:** | | | | | | | | |
| Offsetting Revenue | | | | | | | | |
| Non allocable Expenses | | | | | | | | |
| **Total Deductions** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **Unallocated** | - | | | | | | | |
| **TOTAL ALLOCATED** | $ 744,413 | $ 171,215 | $ 90,570 | $ 57,072 | $ 95,533 | $ 86,848 | $ 120,170 | $ 120,170 |

Source: City of Lemoore Annual Budget, FY 2007-2008

## Detail Allocations - Finance Department

| User Department | TOTAL ALLOCATION | AP/ Purchasing | | $171,215 | Payroll | | $90,570 | Data Processing | | $57,072 | Business Licenses | | $95,533 | RDA Activity | | $86,848 | Budget | | $120,170 | Bal. | | $120,170 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Dist. Base | % | Allocation | Dist. Base | % | Allocation | Dist. Base | % | Allocation | Dist. Base | % | Allocation | Dist. Base | % | Allocation | Dist. Base | % | Allocation | Dist. Base | % | Allocation |
| City Council | 37,442 | 194 | 1.70% | 2,917 | 1 | 0.86% | 802 | - | 0.00% | 0 | 151,892 | 0.43% | 413 | - | 0.00% | 0 | 151,892 | 0.43% | 519 | 417,113 | 27.29% | 32,791 |
| City Manager | 15,226 | 354 | 3.11% | 5,323 | 4 | 3.54% | 3,206 | 3 | 7.14% | 4,077 | 427,202 | 1.21% | 1,161 | - | 0.00% | 0 | 427,202 | 1.21% | 1,460 | - | 0.00% | 0 |
| Finance Department | 11,682 | 227 | 1.99% | 3,413 | 3 | 2.65% | 2,405 | 1 | 2.38% | 1,359 | 734,376 | 2.09% | 1,995 | - | 0.00% | 0 | 734,376 | 2.09% | 2,510 | - | 0.00% | 0 |
| Planning | 27,206 | 472 | 4.15% | 7,098 | 3 | 2.65% | 2,405 | 10 | 23.81% | 13,588 | 670,872 | 1.91% | 1,823 | - | 0.00% | 0 | 670,872 | 1.91% | 2,293 | - | 0.00% | 0 |
| Redevelopment | 13,170 | 178 | 1.56% | 2,677 | 4 | 3.54% | 3,206 | 4 | 9.52% | 5,435 | 301,910 | 0.86% | 820 | - | 0.00% | 0 | 301,910 | 0.86% | 1,032 | - | 0.00% | 0 |
| Community Participation | 319 | 9 | 0.08% | 135 | - | 0.00% | 0 | - | 0.00% | 0 | 30,000 | 0.09% | 82 | - | 0.00% | 0 | 30,000 | 0.09% | 103 | - | 0.00% | 0 |
| Public Buildings | 23,504 | 728 | 6.39% | 10,947 | 5 | 4.03% | 3,647 | 1 | 2.38% | 1,359 | 1,230,888 | 3.50% | 3,344 | - | 0.00% | 0 | 1,230,888 | 3.50% | 4,207 | - | 0.00% | 0 |
| Police | 81,354 | 937 | 8.23% | 14,090 | 38 | 33.63% | 30,457 | 9 | 21.43% | 12,230 | 4,006,299 | 11.39% | 10,885 | - | 0.00% | 0 | 4,006,299 | 11.39% | 13,692 | - | 0.00% | 0 |
| Fire | 10,921 | 426 | 3.74% | 6,406 | 1 | 0.88% | 802 | 1 | 2.38% | 1,359 | 383,803 | 1.09% | 1,043 | - | 0.00% | 0 | 383,803 | 1.09% | 1,312 | - | 0.00% | 0 |
| Building Inspection | 9,035 | 133 | 1.17% | 2,000 | 3 | 2.92% | 2,645 | 2 | 4.76% | 2,718 | 272,558 | 0.78% | 741 | - | 0.00% | 0 | 272,558 | 0.78% | 931 | - | 0.00% | 0 |
| Public Works | 16,608 | 200 | 1.76% | 3,007 | 3 | 2.39% | 2,164 | 7 | 16.67% | 9,512 | 313,697 | 0.89% | 852 | - | 0.00% | 0 | 313,697 | 0.89% | 1,072 | - | 0.00% | 0 |
| Streets | 13,821 | 403 | 3.54% | 6,060 | 5 | 3.98% | 3,607 | 1 | 2.38% | 1,359 | 455,599 | 1.30% | 1,238 | - | 0.00% | 0 | 455,599 | 1.30% | 1,557 | - | 0.00% | 0 |
| Parks | 16,881 | 673 | 5.91% | 10,120 | 5 | 4.03% | 3,647 | - | 0.00% | 0 | 507,544 | 1.44% | 1,379 | - | 0.00% | 0 | 507,544 | 1.44% | 1,735 | - | 0.00% | 0 |
| Recreation | 17,292 | 540 | 4.74% | 8,120 | 3 | 3.01% | 2,725 | 3 | 7.14% | 4,077 | 386,402 | 1.10% | 1,050 | - | 0.00% | 0 | 386,402 | 1.10% | 1,321 | - | 0.00% | 0 |
| 020 Traffic Safety | 367 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | 4,668 | 0.31% | 367 |
| 027 TE/STP(RTPA) Exchange | 3,455 | 8 | 0.07% | 120 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | 42,417 | 2.77% | 3,335 |
| 029 St. Capital Gas Tax 2105 | 1,097 | 17 | 0.15% | 256 | - | 0.00% | 0 | - | 0.00% | 0 | 108,793 | 0.31% | 296 | - | 0.00% | 0 | 108,793 | 0.31% | 372 | 2,218 | 0.15% | 174 |
| 030 St. Capital Gas Tax 2106 | 386 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | 4,911 | 0.32% | 386 |
| 031 St. Capital Gas Tax 2107 | 5,151 | 6 | 0.05% | 90 | - | 0.00% | 0 | - | 0.00% | 0 | 628,552 | 1.79% | 1,708 | - | 0.00% | 0 | 628,552 | 1.79% | 2,148 | 15,325 | 1.00% | 1,205 |
| 032 St. Capital Gas Tax 2107.5 | 17 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | 219 | 0.01% | 17 |
| 033 Local Transportation Fund | 3,460 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | 44,012 | 2.88% | 3,460 |
| 034 Surface Transportation | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 035 City Grants | 766 | 28 | 0.25% | 421 | - | 0.00% | 0 | - | 0.00% | 0 | 30,398 | 0.09% | 83 | - | 0.00% | 0 | 30,398 | 0.09% | 104 | 2,015 | 0.13% | 158 |
| 040 Fleet Maintenance | 41,418 | 2,106 | 18.50% | 31,669 | 4 | 3.76% | 3,406 | - | 0.00% | 0 | 1,034,036 | 2.94% | 2,809 | - | 0.00% | 0 | 1,034,036 | 2.94% | 3,534 | - | 0.00% | 0 |
| 042 Insurance Fund | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 045 Golf Course - City | 2,023 | 20 | 0.18% | 301 | - | 0.00% | 0 | - | 0.00% | 0 | 161,967 | 0.46% | 440 | - | 0.00% | 0 | 161,967 | 0.46% | 554 | 9,276 | 0.61% | 729 |
| 046 Golf Course - Sierra Mgmt | 9,865 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | 1,543,831 | 4.39% | 4,194 | - | 0.00% | 0 | 1,543,831 | 4.39% | 5,276 | 5,011 | 0.33% | 394 |
| 050 Water | 53,119 | 1,379 | 12.11% | 20,736 | 12 | 10.93% | 9,899 | - | 0.00% | 0 | 3,316,509 | 9.43% | 9,011 | - | 0.00% | 0 | 3,316,509 | 9.43% | 11,334 | 27,201 | 1.78% | 2,138 |
| 056 Refuse | 33,153 | 337 | 2.96% | 5,068 | 9 | 8.23% | 7,454 | - | 0.00% | 0 | 3,248,388 | 9.24% | 8,826 | - | 0.00% | 0 | 3,248,388 | 9.24% | 11,102 | 8,960 | 0.59% | 704 |
| 060 Sewer | 36,220 | 841 | 7.39% | 12,646 | 10 | 8.50% | 7,694 | - | 0.00% | 0 | 2,125,383 | 6.04% | 5,775 | - | 0.00% | 0 | 2,125,383 | 6.04% | 7,264 | 36,143 | 2.36% | 2,841 |
| 065 Streets/Thoroughfare CAP | 6,967 | 13 | 0.11% | 195 | - | 0.00% | 0 | - | 0.00% | 0 | 109,776 | 0.31% | 298 | - | 0.00% | 0 | 109,776 | 0.31% | 375 | 77,568 | 5.07% | 6,098 |
| 066 Law Enforcement CAP | 1,405 | 10 | 0.09% | 150 | - | 0.00% | 0 | - | 0.00% | 0 | 25,828 | 0.07% | 70 | - | 0.00% | 0 | 25,828 | 0.07% | 88 | 13,942 | 0.91% | 1,096 |
| 067 Fire Facilities CAP | 805 | 11 | 0.10% | 165 | - | 0.00% | 0 | - | 0.00% | 0 | 18,311 | 0.05% | 50 | - | 0.00% | 0 | 18,311 | 0.05% | 63 | 6,708 | 0.44% | 527 |
| 068 General Facilities CAP | 2,312 | 52 | 0.46% | 782 | - | 0.00% | 0 | - | 0.00% | 0 | 44,629 | 0.13% | 121 | - | 0.00% | 0 | 44,629 | 0.13% | 153 | 15,979 | 1.05% | 1,256 |
| 069 Storm Drain CAP | 4,720 | 15 | 0.13% | 226 | - | 0.00% | 0 | - | 0.00% | 0 | 128,696 | 0.37% | 350 | - | 0.00% | 0 | 128,696 | 0.37% | 440 | 47,123 | 3.08% | 3,705 |
| 070 Water CAP | 14,929 | 80 | 0.70% | 1,203 | - | 0.00% | 0 | - | 0.00% | 0 | 1,043,139 | 2.97% | 2,834 | - | 0.00% | 0 | 1,043,139 | 2.97% | 3,565 | 93,196 | 6.10% | 7,327 |
| 071 Sewer CAP | 687 | 19 | 0.17% | 286 | - | 0.00% | 0 | - | 0.00% | 0 | 64,570 | 0.18% | 175 | - | 0.00% | 0 | 64,570 | 0.18% | 221 | 70 | 0.00% | 6 |
| 072 Streets CAP | 374 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | 453 | 0.00% | 1 | - | 0.00% | 0 | 453 | 0.00% | 2 | 4,719 | 0.31% | 371 |
| 073 Golf Course CAP | 77 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | 4,494 | 0.01% | 12 | - | 0.00% | 0 | 4,494 | 0.01% | 15 | 625 | 0.04% | 49 |
| 074 Parks & Recreation CAP | 8,284 | 66 | 0.58% | 992 | - | 0.00% | 0 | - | 0.00% | 0 | 167,847 | 0.48% | 456 | - | 0.00% | 0 | 167,847 | 0.48% | 574 | 79,653 | 5.21% | 6,252 |
| 075 Facility/Infrastructure | 5,727 | 109 | 0.96% | 1,639 | - | 0.00% | 0 | - | 0.00% | 0 | 480,312 | 1.37% | 1,305 | - | 0.00% | 0 | 480,312 | 1.37% | 1,642 | 14,515 | 0.95% | 1,141 |
| 076 Refuse Capital | 968 | 12 | 0.11% | 180 | - | 0.00% | 0 | - | 0.00% | 0 | 15,513 | 0.04% | 42 | - | 0.00% | 0 | 15,513 | 0.04% | 53 | 8,812 | 0.58% | 693 |
| 078 LLMD | 9,731 | 493 | 4.33% | 7,413 | 1 | 0.44% | 401 | - | 0.00% | 0 | 281,961 | 0.80% | 766 | - | 0.00% | 0 | 281,961 | 0.80% | 964 | 2,379 | 0.16% | 187 |
| 082 Payroll Registers | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 085 PBIA | 665 | 38 | 0.33% | 571 | - | 0.00% | 0 | - | 0.00% | 0 | 11,632 | 0.03% | 32 | - | 0.00% | 0 | 11,632 | 0.03% | 40 | 285 | 0.02% | 22 |
| 090 Trust & Agency | 3,066 | 18 | 0.16% | 271 | - | 0.00% | 0 | - | 0.00% | 0 | 455,663 | 1.30% | 1,238 | - | 0.00% | 0 | 455,663 | 1.30% | 1,557 | - | 0.00% | 0 |
| 093 Water Bond CAP | 784 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | 127,828 | 0.36% | 347 | - | 0.00% | 0 | 127,828 | 0.36% | 437 | - | 0.00% | 0 |
| 094 Sewer Bond CAP | 523 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | 85,218 | 0.24% | 232 | - | 0.00% | 0 | 85,218 | 0.24% | 291 | - | 0.00% | 0 |
| 100 RDA - Admin | 89,945 | 116 | 1.02% | 1,744 | - | 0.00% | 0 | - | 0.00% | 0 | 5,208,367 | 14.81% | 14,151 | 5,208,367 | 52.01% | 45,166 | 5,208,367 | 14.81% | 17,800 | 140,998 | 9.22% | 11,085 |
| 101 RDA - Debt Service | 32,721 | 6 | 0.05% | 90 | - | 0.00% | 0 | - | 0.00% | 0 | 2,113,821 | 6.01% | 5,743 | 2,113,821 | 21.11% | 18,330 | 2,113,821 | 6.01% | 7,224 | 16,957 | 1.11% | 1,333 |
| 102 RDA - Low/Moderate Income | 28,809 | 82 | 0.72% | 1,233 | - | 0.00% | 0 | - | 0.00% | 0 | 1,089,089 | 3.10% | 2,959 | 1,089,089 | 10.87% | 9,444 | 1,089,089 | 3.10% | 3,722 | 145,653 | 9.53% | 11,451 |
| 108 RDA - Interest Reserve | 4,967 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | 335,460 | 0.95% | 911 | 335,460 | 3.35% | 2,909 | 335,460 | 0.95% | 1,146 | - | 0.00% | 0 |
| 109 RDA - Interest | 13,986 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | 944,584 | 2.69% | 2,566 | 944,584 | 9.43% | 8,191 | 944,584 | 2.69% | 3,228 | - | 0.00% | 0 |
| 112 RDA - Capital Fund | 23,274 | 30 | 0.26% | 451 | - | 0.00% | 0 | - | 0.00% | 0 | 323,781 | 0.92% | 880 | 323,781 | 3.23% | 2,808 | 323,781 | 0.92% | 1,107 | 229,333 | 15.00% | 18,029 |
| 114 RDA - LUESD Pass Thru | 832 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | 10,579 | 0.69% | 832 |
| 200 Cross Valley Rail Project | 63 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | 10,250 | 0.03% | 28 | - | 0.00% | 0 | 10,250 | 0.03% | 35 | - | 0.00% | 0 |
| Not Identified | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| Total | | 11386 | | $ 171,215 | 113 | | $ 90,570 | 42 | | $ 57,072 | 35162118.23 | | $ 95,533 | 10015101.76 | | $ 86,848 | 35162118.23 | | $ 120,170 | 1528582.55 | | $ 120,170 |

(1) Distribution Bases:

AP/ Purchasing : Number of paid invoices
Payroll : Number of Full Time Employee equivalents
Data Processing : Number of Computers
#REF! #REF!
Business Licenses : Actual Expenditures
RDA Activity : Direct Allocation to Redevelopment Agency
Financial Services - Budget : Actual Expenditures
Financial Services - Cash Bal. : Interest Income by Fund

# City of Lemoore
# Building Depreciation
## FY 2007-2008

***Description of Service:***

This Cost Plan section allocates "facility space costs" to the various occupant departments. Facility space costs are derived by assigning conservative "rental rates" to each type of square footage: 1) office = $0.60 per square foot, 2) warehouse (non heated) = $0.15 per square foot, 3) yard (fenced land) = $0.05 per square foot.

***Allocation Method:***

Office Space Charge: charged to each City building occupant department/fund based on $0.60 per square foot of occupied space.

Warehouse Space Charge: charged to each City warehouse (Cinnamon Complex) occupant department/fund based on $0.15 per square foot of occupied space.

Yard Space Charge: charged to each Cinnamon Complex yard user based on $0.05 per square foot occupied.

## Cost to Be Allocated, Building Depreciation

| | TOTAL | Office | Warehouse | Yard |
|---|---|---|---|---|
| **Wages & Benefits** | $ - | $ - | $ - | $ - |
| **Other Expenses and Costs** | | | | |
| Building Depreciation | 400,818 | 344,174 | 56,644 | 81,019 |
| **DEPARTMENTAL EXPENDITURES** | $ 400,818 | $ 344,174 | $ 56,644 | $ 81,019 |
| **ADD:** | | | | |
| **Total Additions** | $ - | $ - | $ - | $ - |
| **LESS:** | | | | |
| Offsetting Revenue | | | | |
| Non Allocable Line-items | | | | |
| **Total Deductions** | $ - | $ - | $ - | $ - |
| **Unallocated Functions** | - | | | |
| **TOTAL ALLOCATED** | **$ 400,818** | **$ 344,174** | **$ 56,644** | **$ 81,019** |

Source: Building Plans

## Detail Allocations - Building Depreciation

| User Department | TOTAL ALLOCATION | Office Dist. Base | Office % | Office Allocation ($344,174) | Warehouse Dist. Base | Warehouse % | Warehouse Allocation ($56,644) | Yard Dist. Base | Yard % | Yard Allocation ($81,019) |
|---|---|---|---|---|---|---|---|---|---|---|
| City Council | 17,683 | 2,456 | 5.14% | 17,683 | - | 0.00% | 0 | - | 0.00% | 0 |
| City Manager | 12,969 | 1,801 | 3.77% | 12,969 | - | 0.00% | 0 | - | 0.00% | 0 |
| Finance Department | 12,600 | 1,750 | 3.66% | 12,600 | - | 0.00% | 0 | - | 0.00% | 0 |
| Planning | 24,782 | 3,442 | 7.20% | 24,782 | - | 0.00% | 0 | - | 0.00% | 0 |
| Redevelopment | 8,646 | 1,201 | 2.51% | 8,646 | - | 0.00% | 0 | - | 0.00% | 0 |
| Community Participation | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| Public Buildings | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| Police | 64,750 | 8,468 | 17.71% | 60,970 | 2,100 | 6.67% | 3,780 | - | 0.00% | 0 |
| Fire | 86,292 | 11,985 | 25.07% | 86,292 | - | 0.00% | 0 | - | 0.00% | 0 |
| Building Inspection | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| Public Works | 3,187 | 443 | 0.93% | 3,187 | - | 0.00% | 0 | - | 0.00% | 0 |
| Streets | 18,691 | 274 | 0.57% | 1,970 | 2,030 | 6.45% | 3,654 | 21,779 | 16.13% | 13,067 |
| Parks | 4,982 | 192 | 0.40% | 1,382 | 2,000 | 6.36% | 3,600 | - | 0.00% | 0 |
| Recreation | 57,413 | 7,974 | 16.68% | 57,413 | - | 0.00% | 0 | - | 0.00% | 0 |
| 020 Traffic Safety | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 027 TE/STP(RTPA) Exchange | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 029 St. Capital Gas Tax 2105 | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 030 St. Capital Gas Tax 2106 | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 031 St. Capital Gas Tax 2107 | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 032 St. Capital Gas Tax 2107.5 | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 033 Local Transportation Fund | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 034 Surface Transportation | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 035 City Grants | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 040 Fleet Maintenance | 28,598 | 1,472 | 3.08% | 10,598 | 10,000 | 31.78% | 18,000 | - | 0.00% | 0 |
| 042 Insurance Fund | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 045 Golf Course - City | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 046 Golf Course - Sierra Mgmt | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 050 Water | 40,268 | 2,372 | 4.96% | 17,076 | 5,625 | 17.87% | 10,125 | 21,779 | 16.13% | 13,067 |
| 056 Refuse | 20,488 | 590 | 1.23% | 4,245 | 1,764 | 5.61% | 3,175 | 21,779 | 16.13% | 13,067 |
| 060 Sewer | 16,453 | 622 | 1.30% | 4,476 | 3,750 | 11.92% | 6,750 | 8,712 | 6.45% | 5,227 |
| 065 Streets/Thoroughfare CAP | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 066 Law Enforcement CAP | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 067 Fire Facilities CAP | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 068 General Facilities CAP | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 069 Storm Drain CAP | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 070 Water CAP | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 071 Sewer CAP | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 072 Streets CAP | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 073 Golf Course CAP | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 074 Parks & Recreation CAP | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 075 Facility/Infrastructure | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 076 Refuse Capital | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 078 LLMD | 6,991 | 446 | 0.93% | 3,211 | 2,100 | 6.67% | 3,780 | - | 0.00% | 0 |
| 082 Payroll Registers | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 085 PBIA | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 090 Trust & Agency | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 093 Water Bond CAP | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 094 Sewer Bond CAP | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 100 RDA - Admin | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 101 RDA - Debt Service | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 102 RDA - Low/Moderate Income | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 108 RDA - Interest Reserve | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 109 RDA - Interest | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 112 RDA - Capital Fund | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 114 RDA - LUESD Pass Thru | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 200 Cross Valley Rail Project | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| Not Identified | 57,045 | 2,316 | 4.84% | 16,675 | 2,100 | 6.67% | 3,780 | 60,983 | 45.16% | 36,590 |
| Total | $ 481,837 | 47,802 | | $ 344,174 | 31,469 | | $ 56,644 | 135,032 | | $ 81,019 |

(1) Distribution Bases:

Office Square footage occupied.
Warehouse Square footage occupied.
Yard Square footage (converted from acres) occupied.

Source: Building Plans.

# City of Lemoore
# Planning Department
FY 2007-2008

***Description of Service:***

Planning Department staff provide administrative support to non-General Funds. Accordingly, this support is quantified and distributed to each benefiting fund.

***Allocation Method:***

Assistant Planner - one of these two position in the department does some GIS mapping for redevelopment and other departments, took the lead on the housing conditions survey effort, and is assisting with various data for the Housing Element. Approximately 5% of Joe Mendiola's time benefits the low and moderate income housing.

Planner Director - this position devotes 5% of her time to low and moderate income housing issues through site plan review projects, updating the regional housing needs allocation plan, and in 2009 coordinating Lemoore's Housing Element update in partnership with KCAG.

## Cost to Be Allocated, Planning Department

| | TOTAL | Assistant Planner | Planning Director | Other Staff |
|---|---|---|---|---|
| | | 5% | 5% | 5% |
| **Personnel Costs** | $ 299,748 | $ 14,987 | $ 14,987 | $ 14,987 |
| **Other Expenses and Costs** | | | | |
| Operating Supplies | 18,768 | 938 | 938 | 938 |
| Professional Contract Services | 322,401 | 16,120 | 16,120 | 16,120 |
| Meetings and Dues | 18,298 | 915 | 915 | 915 |
| Other Supplies | 40,338 | 2,017 | 2,017 | 2,017 |
| **DEPARTMENTAL EXPENDITURES** | $ 699,553 | $ 34,978 | $ 34,978 | $ 34,978 |
| **ADD:** | | | | |
| **Total Additions** | $ - | $ - | $ - | $ - |
| **LESS:** | | | | |
| Offsetting Revenue | | | | |
| Non allocable Expenses | -$48,360 | -$16,120 | -$16,120 | -$16,120 |
| **Total Deductions** | $0 | $0 | $0 | $0 |
| **Unallocated** | (18,858) | | | (18,858) |
| **TOTAL ALLOCATED** | **$ 632,336** | **$ 18,858** | **$ 18,858** | **$ -** |

Source: City of Lemoore Annual Budget, FY 2007-2008

| | | | | |
|---|---|---|---|---|
| | | 58,956 | 72,949 | 83,937 |
| | | 13,111 | 13,111 | 13,111 gloria |
| | 255,174 | 72,067 | 86,060 | 97,048 |

## Detail Allocations - Planning Department

| User Department | TOTAL ALLOCATION | Assistant Planner Dist. Base | % | $18,858 Allocation | Planning Director Dist. Base | % | $18,858 Allocation |
|---|---|---|---|---|---|---|---|
| City Council | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| City Manager | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| Finance Department | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| Planning | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| Redevelopment | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| Community Participation | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| Public Buildings | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| Police | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| Fire | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| Building Inspection | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| Public Works | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| Streets | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| Parks | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| Recreation | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 020 Traffic Safety | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 027 TE/STP(RTPA) Exchange | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 029 St. Capital Gas Tax 2105 | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 030 St. Capital Gas Tax 2106 | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 031 St. Capital Gas Tax 2107 | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 032 St. Capital Gas Tax 2107.5 | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 033 Local Transportation Fund | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 034 Surface Transportation | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 035 City Grants | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 040 Fleet Maintenance | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 042 Insurance Fund | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 045 Golf Course - City | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 046 Golf Course - Sierra Mgmt | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 050 Water | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 056 Refuse | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 060 Sewer | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 065 Streets/Thoroughfare CAP | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 066 Law Enforcement CAP | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 067 Fire Facilities CAP | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 068 General Facilities CAP | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 069 Storm Drain CAP | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 070 Water CAP | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 071 Sewer CAP | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 072 Streets CAP | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 073 Golf Course CAP | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 074 Parks & Recreation CAP | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 075 Facility/Infrastructure | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 076 Refuse Capital | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 078 LLMD | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 082 Payroll Registers | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 085 PBIA | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 090 Trust & Agency | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 093 Water Bond CAP | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 094 Sewer Bond CAP | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 100 RDA - Admin | 18,858 | 1 | 100.00% | 18,858 | - | 0.00% | 0 |
| 101 RDA - Debt Service | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 102 RDA - Low/Moderate Income | 9,429 | - | 0.00% | 0 | 50 | 50.00% | 9,429 |
| 108 RDA - Interest Reserve | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 109 RDA - Interest | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 112 RDA - Capital Fund | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 114 RDA - LUESD Pass Thru | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| 200 Cross Valley Rail Project | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| Not Identified | 9,429 | - | 0.00% | 0 | 50 | 50.00% | 9,429 |
| Total | | 1 | | $ 18,858 | 100 | | $ 18,858 |

(1) Distribution Bases:

Assistant Planner : Number of paid invoices

Planning Director : Number of Full Time Employee equivalents

# City of Lemoore
# Redevelopment Division
FY 2007-2008

***Description of Service:***

The Redevelopment Staff is responsible for the Lemoore Redevelopment Agency.

***Allocation Method:***

Project Manager - this position over sees all areas of the activities of the Agency. The major focus of this position is to coordinate all capital projects completed by the Agency.

Housing Specialist - this position carrys out all phases of the low and moderate housing for Lemoore Redevelopment Agency.

## Cost to Be Allocated, Redevelopment Division

| | TOTAL | Housing Specialist | Project Manager | Other Staff |
|---|---|---|---|---|
| | 100% | 33% | 15% | 52% |
| **Personnel Costs** | $ 282,401 | $ 94,040 | $ 42,360 | $ 146,849 |
| **Other Expenses and Costs** | | | | |
| Operating Supplies | 6,602 | 2,198 | 990 | 3,433 |
| Professional Contract Services | 3,663 | 1,220 | 549 | 1,905 |
| Meetings and Dues | 3,510 | 1,169 | 527 | 1,825 |
| Other Supplies | 66,318 | 22,084 | 9,948 | 34,485 |
| **DEPARTMENTAL EXPENDITURES** | $ 362,494 | $ 120,711 | $ 54,374 | $ 188,497 |
| **ADD:** | | | | |
| **Total Additions** | $ - | $ - | $ - | $ - |
| **LESS:** | | | | |
| Offsetting Revenue | | | | |
| Non allocable Expenses | -$302 | | | |
| **Total Deductions** | $0 | $0 | $0 | $0 |
| **Unallocated** | - | | | |
| **TOTAL ALLOCATED** | **$ 362,192** | **$ 120,711** | **$ 54,374** | **$ 188,497** |

Source: City of Lemoore Annual Budget, FY 2007-2008

## Detail Allocations - Redevelopment Division

| User Department | TOTAL ALLOCATION | Housing Specialist Dist. Base | % | $120,711 Allocation | Project Manager Dist. Base | % | $54,374 Allocation | Other Staff Dist. Base | % | $188,497 Allocation |
|---|---|---|---|---|---|---|---|---|---|---|
| City Council | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 100.00% | 0 |
| City Manager | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 100.00% | 0 |
| Finance Department | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 100.00% | 0 |
| Planning | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 100.00% | 0 |
| Redevelopment | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 100.00% | 0 |
| Community Participation | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 100.00% | 0 |
| Public Buildings | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 100.00% | 0 |
| Police | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 100.00% | 0 |
| Fire | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 100.00% | 0 |
| Building Inspection | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 100.00% | 0 |
| Public Works | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 100.00% | 0 |
| Streets | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 100.00% | 0 |
| Parks | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 100.00% | 0 |
| Recreation | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 100.00% | 0 |
| 020 Traffic Safety | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 100.00% | 0 |
| 027 TE/STP(RTPA) Exchange | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 100.00% | 0 |
| 029 St. Capital Gas Tax 2105 | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 100.00% | 0 |
| 030 St. Capital Gas Tax 2106 | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 100.00% | 0 |
| 031 St. Capital Gas Tax 2107 | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 100.00% | 0 |
| 032 St. Capital Gas Tax 2107.5 | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 100.00% | 0 |
| 033 Local Transportation Fund | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 100.00% | 0 |
| 034 Surface Transportation | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 100.00% | 0 |
| 035 City Grants | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 100.00% | 0 |
| 040 Fleet Maintenance | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 100.00% | 0 |
| 042 Insurance Fund | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 100.00% | 0 |
| 045 Golf Course - City | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 100.00% | 0 |
| 046 Golf Course - Sierra Mgmt | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 100.00% | 0 |
| 050 Water | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 100.00% | 0 |
| 056 Refuse | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 100.00% | 0 |
| 060 Sewer | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 100.00% | 0 |
| 065 Streets/Thoroughfare CAP | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 100.00% | 0 |
| 066 Law Enforcement CAP | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 100.00% | 0 |
| 067 Fire Facilities CAP | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 100.00% | 0 |
| 068 General Facilities CAP | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 100.00% | 0 |
| 069 Storm Drain CAP | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 100.00% | 0 |
| 070 Water CAP | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 100.00% | 0 |
| 071 Sewer CAP | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 100.00% | 0 |
| 072 Streets CAP | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 100.00% | 0 |
| 073 Golf Course CAP | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 100.00% | 0 |
| 074 Parks & Recreation CAP | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 100.00% | 0 |
| 075 Facility/Infrastructure | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 100.00% | 0 |
| 076 Refuse Capital | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 100.00% | 0 |
| 078 LLMD | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 100.00% | 0 |
| 082 Payroll Registers | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 100.00% | 0 |
| 085 PBIA | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 100.00% | 0 |
| 090 Trust & Agency | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 100.00% | 0 |
| 093 Water Bond CAP | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 100.00% | 0 |
| 094 Sewer Bond CAP | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 100.00% | 0 |
| 100 RDA - Admin | 188,497 | | 0.00% | 0 | - | 0.00% | 0 | 1 | 100.00% | 188,497 |
| 101 RDA - Debt Service | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 100.00% | 0 |
| 102 RDA - Low/Moderate Income | 120,711 | 1 | 100.00% | 120,711 | | 0.00% | 0 | - | 100.00% | 0 |
| 108 RDA - Interest Reserve | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 100.00% | 0 |
| 109 RDA - Interest | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 100.00% | 0 |
| 112 RDA - Capital Fund | 54,374 | | 0.00% | 0 | 1 | 100.00% | 54,374 | - | 100.00% | 0 |
| 114 RDA - LUESD Pass Thru | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 100.00% | 0 |
| 200 Cross Valley Rail Project | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 100.00% | 0 |
| Not Identified | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 100.00% | 0 |
| Total | $ 363,582 | 1 | 100.00% | $ 120,711 | 1 | 100.00% | $ 54,374 | 1 | 100.00% | $ 188,497 |

# City of Lemoore
## Public Works Administration
FY 2007-2008

***Description of Service:***

The Public Works Department supervises the following departments/funds: Water, Sewer, Refuse, Fleet and Streets.

***Allocation Method:***

Public Works Admin is allocated based on the total cost of each department/fund supervised.

## Cost to Be Allocated, Public Works Administration

| | TOTAL | PW Admin | Non-Adm Staff |
|---|---|---|---|
| | | 65% | 35% |
| **Personnel Costs** | $ 262,588 | $ 170,090 | $ 92,498 |
| **Other Expenses and Costs** | | | |
| Vehicle Rental | 7,433 | 4,814 | 2,618 |
| Professional Contract Services | 52,492 | 34,002 | 18,491 |
| Other Operating Supplies | 13,089 | 8,478 | 4,611 |
| **DEPARTMENTAL EXPENDITURES** | $ 335,602 | $ 217,385 | $ 118,217 |
| **ADD:** | | | |
| **Total Additions** | $ - | $ - | $ - |
| **LESS:** | | | |
| Offsetting Revenue | | | |
| Non allocable Expenses | -$52,492 | -$34,002 | -$18,491 |
| **Total Deductions** | ($52,492) | $0 | $0 |
| **Unallocated** | (99,727) | | (99,727) |
| **TOTAL ALLOCATED** | **$ 183,383** | **$ 183,383** | **$ -** |

Source: City of Lemoore Annual Budget, FY 2007-2008

| | | | |
|---|---|---|---|
| | | 85,953 | 68,132 |
| | | 39,332 | |
| | 193,417 | 125,285 | 68,132 |

## Detail Allocations - Public Works Administration

| User Department | TOTAL ALLOCATION | PW Admin Dist. Base | % | $183,383 Allocation | Dist. Base | % | Allocation |
|---|---|---|---|---|---|---|---|
| City Council | 0 | - | 0.00% | 0 | | | |
| City Manager | 0 | - | 0.00% | 0 | | | |
| Finance Department | 0 | - | 0.00% | 0 | | | |
| Planning | 0 | - | 0.00% | 0 | | | |
| Redevelopment | 0 | - | 0.00% | 0 | | | |
| Community Participation | 0 | - | 0.00% | 0 | | | |
| Public Buildings | 0 | - | 0.00% | 0 | | | |
| Police | 0 | - | 0.00% | 0 | | | |
| Fire | 0 | - | 0.00% | 0 | | | |
| Building Inspection | 0 | - | 0.00% | 0 | | | |
| Public Works | 0 | - | 0.00% | 0 | | | |
| Streets | 8,207 | 455,599 | 4.48% | 8,207 | | | |
| Parks | 0 | - | 0.00% | 0 | | | |
| Recreation | 0 | - | 0.00% | 0 | | | |
| 020 Traffic Safety | 0 | - | 0.00% | 0 | | | |
| 027 TE/STP(RTPA) Exchange | 0 | - | 0.00% | 0 | | | |
| 029 St. Capital Gas Tax 2105 | 0 | - | 0.00% | 0 | | | |
| 030 St. Capital Gas Tax 2106 | 0 | - | 0.00% | 0 | | | |
| 031 St. Capital Gas Tax 2107 | 0 | - | 0.00% | 0 | | | |
| 032 St. Capital Gas Tax 2107.5 | 0 | - | 0.00% | 0 | | | |
| 033 Local Transportation Fund | 0 | - | 0.00% | 0 | | | |
| 034 Surface Transportation | 0 | - | 0.00% | 0 | | | |
| 035 City Grants | 0 | - | 0.00% | 0 | | | |
| 040 Fleet Maintenance | 18,627 | 1,034,036 | 10.16% | 18,627 | | | |
| 042 Insurance Fund | 0 | - | 0.00% | 0 | | | |
| 045 Golf Course - City | 0 | - | 0.00% | 0 | | | |
| 046 Golf Course - Sierra Mgmt | 0 | - | 0.00% | 0 | | | |
| 050 Water | 59,744 | 3,316,509 | 32.58% | 59,744 | | | |
| 056 Refuse | 58,517 | 3,248,388 | 31.91% | 58,517 | | | |
| 060 Sewer | 38,287 | 2,125,383 | 20.88% | 38,287 | | | |
| 065 Streets/Thoroughfare CAP | 0 | - | 0.00% | 0 | | | |
| 066 Law Enforcement CAP | 0 | - | 0.00% | 0 | | | |
| 067 Fire Facilities CAP | 0 | - | 0.00% | 0 | | | |
| 068 General Facilities CAP | 0 | - | 0.00% | 0 | | | |
| 069 Storm Drain CAP | 0 | - | 0.00% | 0 | | | |
| 070 Water CAP | 0 | - | 0.00% | 0 | | | |
| 071 Sewer CAP | 0 | - | 0.00% | 0 | | | |
| 072 Streets CAP | 0 | - | 0.00% | 0 | | | |
| 073 Golf Course CAP | 0 | - | 0.00% | 0 | | | |
| 074 Parks & Recreation CAP | 0 | - | 0.00% | 0 | | | |
| 075 Facility/Infrastructure | 0 | - | 0.00% | 0 | | | |
| 076 Refuse Capital | 0 | - | 0.00% | 0 | | | |
| 078 LLMD | 0 | - | 0.00% | 0 | | | |
| 082 Payroll Registers | 0 | - | 0.00% | 0 | | | |
| 085 PBIA | 0 | - | 0.00% | 0 | | | |
| 090 Trust & Agency | 0 | - | 0.00% | 0 | | | |
| 093 Water Bond CAP | 0 | - | 0.00% | 0 | | | |
| 094 Sewer Bond CAP | 0 | - | 0.00% | 0 | | | |
| 100 RDA - Admin | 0 | - | 0.00% | 0 | | | |
| 101 RDA - Debt Service | 0 | - | 0.00% | 0 | | | |
| 102 RDA - Low/Moderate Income | 0 | - | 0.00% | 0 | | | |
| 108 RDA - Interest Reserve | 0 | - | 0.00% | 0 | | | |
| 109 RDA - Interest | 0 | - | 0.00% | 0 | | | |
| 112 RDA - Capital Fund | 0 | - | 0.00% | 0 | | | |
| 114 RDA - LUESD Pass Thru | 0 | - | 0.00% | 0 | | | |
| 200 Cross Valley Rail Project | 0 | - | 0.00% | 0 | | | |
| Not Identified | 0 | - | 0.00% | 0 | | | |
| Total | | 10,179,914 | | $ 183,383 | | | |

(1) Distribution Bases: PW Admin : Actual Expenditures per department/fund supervised

# City of Lemoore
# Street Degradation Costs
FY 2007-2008

***Description of Service:***

This Cost Plan section quantifies the impact that refuse truck operations and water and sewer street cuts have on the City's public right of ways. The amortized cost of a reclamite (slurry) seal and an overlay are identified and a portion distributed to the Refuse, Water and Sewer funds.

***Allocation Method:***

Street Degredation costs are allocated 20% to Refuse and 8% to each Sewer and Water.

## Cost to Be Allocated, Street Degradation Costs

| | TOTAL | Degradation |
|---|---|---|
| **Personnel Costs** | $ - | |
| **Other Expenses and Costs** | | |
| Reclamine Seal | 167,270 | 167,270 |
| Overlay | 2,230,272 | 2,230,272 |
| **DEPARTMENTAL EXPENDITURES** | $ 2,397,542 | $ 2,397,542 |
| **ADD:** | | |
| **Total Additions** | $ - | $ - |
| **LESS:** | | |
| Offsetting Revenue | | |
| Non allocable Expenses | | |
| **Total Deductions** | | |
| **Unallocated** | - | |
| **TOTAL ALLOCATED** | **$ 2,397,542** | **$ 2,397,542** |

Source: City Staff

| | | Useful Life (in years) | Amortized Cost |
|---|---|---|---|
| Miles of Road | 88 | | |
| Avg Road Width in Feet | 45 | | |
| Lemoore Road Sq Ft | 20,908,800 | | |
| Reclamite cost ($0.04/sf) | $ 836,352 | 5 | $ 167,270 |
| Overlay cost ($1.60/sf) | $ 33,454,080 | 15 | $ 2,230,272 |

## Detail Allocations - Street Degradation Costs

| User Department | TOTAL ALLOCATION | Degradation Dist. Base | % | $2,397,542 Allocation | Dist. Base | % | Allocation |
|---|---|---|---|---|---|---|---|
| City Council | 0 | - | 0.00% | 0 | | | |
| City Manager | 0 | - | 0.00% | 0 | | | |
| Finance Department | 0 | - | 0.00% | 0 | | | |
| Planning | 0 | - | 0.00% | 0 | | | |
| Redevelopment | 0 | - | 0.00% | 0 | | | |
| Community Participation | 0 | - | 0.00% | 0 | | | |
| Public Buildings | 0 | - | 0.00% | 0 | | | |
| Police | 0 | - | 0.00% | 0 | | | |
| Fire | 0 | - | 0.00% | 0 | | | |
| Building Inspection | 0 | - | 0.00% | 0 | | | |
| Public Works | 0 | - | 0.00% | 0 | | | |
| Streets | 0 | - | 0.00% | 0 | | | |
| Parks | 0 | - | 0.00% | 0 | | | |
| Recreation | 0 | - | 0.00% | 0 | | | |
| 020 Traffic Safety | 0 | - | 0.00% | 0 | | | |
| 027 TE/STP(RTPA) Exchange | 0 | - | 0.00% | 0 | | | |
| 029 St. Capital Gas Tax 2105 | 0 | - | 0.00% | 0 | | | |
| 030 St. Capital Gas Tax 2106 | 0 | - | 0.00% | 0 | | | |
| 031 St. Capital Gas Tax 2107 | 0 | - | 0.00% | 0 | | | |
| 032 St. Capital Gas Tax 2107.5 | 0 | - | 0.00% | 0 | | | |
| 033 Local Transportation Fund | 0 | - | 0.00% | 0 | | | |
| 034 Surface Transportation | 0 | - | 0.00% | 0 | | | |
| 035 City Grants | 0 | - | 0.00% | 0 | | | |
| 040 Fleet Maintenance | 0 | - | 0.00% | 0 | | | |
| 042 Insurance Fund | 0 | - | 0.00% | 0 | | | |
| 045 Golf Course - City | 0 | - | 0.00% | 0 | | | |
| 046 Golf Course - Sierra Mgmt | 0 | - | 0.00% | 0 | | | |
| 050 Water | 191,803 | 8 | 8.00% | 191,803 | | | |
| 056 Refuse | 479,508 | 20 | 20.00% | 479,508 | | | |
| 060 Sewer | 191,803 | 8 | 8.00% | 191,803 | | | |
| 065 Streets/Thoroughfare CAP | 0 | - | 0.00% | 0 | | | |
| 066 Law Enforcement CAP | 0 | - | 0.00% | 0 | | | |
| 067 Fire Facilities CAP | 0 | - | 0.00% | 0 | | | |
| 068 General Facilities CAP | 0 | - | 0.00% | 0 | | | |
| 069 Storm Drain CAP | 0 | - | 0.00% | 0 | | | |
| 070 Water CAP | 0 | | 0.00% | 0 | | | |
| 071 Sewer CAP | 0 | | 0.00% | 0 | | | |
| 072 Streets CAP | 0 | - | 0.00% | 0 | | | |
| 073 Golf Course CAP | 0 | - | 0.00% | 0 | | | |
| 074 Parks & Recreation CAP | 0 | - | 0.00% | 0 | | | |
| 075 Facility/Infrastructure | 0 | - | 0.00% | 0 | | | |
| 078 LLMD | 0 | - | 0.00% | 0 | | | |
| 082 Payroll Registers | 0 | - | 0.00% | 0 | | | |
| 085 PBIA | 0 | - | 0.00% | 0 | | | |
| 090 Trust & Agency | 0 | - | 0.00% | 0 | | | |
| 093 Water Bond CAP | 0 | - | 0.00% | 0 | | | |
| 094 Sewer Bond CAP | 0 | - | 0.00% | 0 | | | |
| 100 RDA - Admin | 0 | - | 0.00% | 0 | | | |
| 101 RDA - Debt Service | 0 | - | 0.00% | 0 | | | |
| 102 RDA - Low/Moderate Income | 0 | - | 0.00% | 0 | | | |
| 108 RDA - Interest Reserve | 0 | - | 0.00% | 0 | | | |
| 109 RDA - Interest | 0 | - | 0.00% | 0 | | | |
| 112 RDA - Capital Fund | 0 | - | 0.00% | 0 | | | |
| 114 RDA - LUESD Pass Thru | 0 | - | 0.00% | 0 | | | |
| 200 Cross Valley Rail Project | 0 | - | 0.00% | 0 | | | |
| Not Identified | 1,534,427 | 64 | 64.00% | 1,534,427 | | | |
| **Total** | | 100 | | $ 2,397,542 | | | |

(1) Distribution Bases: Degradation : 20% Refuse, 8% Water and 8% Sewer